

REMARKS

Applicant has amended claims 1 and 3, cancel claim 2 without prejudice and add a new claim 4. Applicant respectfully submits that these amendments to the claims are supported by the application as originally filed and do not contain any new matter. In addition, applicant respectfully submits that the claims as amended would not be properly rejectable based upon the art of record in the application. For the reason said forth below.

The Examiner has rejected the claims based on Hokoma and Japanese 020267384. Applicant has carefully reviewed Hokoma and respectfully submits that Hokoma merely discusses or mentions a primer and does not disclose the composition for the primer except to say that it is for the purposes of providing better adhesion. Accordingly, applicant respectfully submits that Hokoma does not disclose that an aqueous resin will be utilized which would be dissolved in hot water and allowed easy removal of the nails without damage thereto. Instead, Hokoma teaches a primer for increasing the adhesion which has the same disadvantages as the prior art. In particular, to remove the nails a strong solvent such as acetone has to be utilized to dissolve the glue and this damages the nails and the skin. Still further, applicant respectfully submits that while Japanese 02067384 discloses a water based adhesive, there is no suggestion or reason to try the water base adhesive composition thereof in Hokoma.

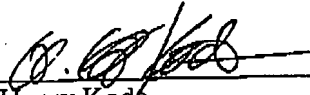
In view of the above, therefore, it is respectfully requested that this Amendment be entered as part of this request for continued examination, favorably considered and the case passed to issue.

Applicant further respectfully and retroactively requests a three-month extension of time to respond to the Final Office Action and file and RCE, and please charge the extension fee of \$510.00 to KODA & ANDROLIA DEPOSIT ACCOUNT NO. 11-1445.

Please charge any additional cost incurred by or in order to implement this Amendment
or required by any requests for extension of time to KODA & ANDROLIA DEPOSIT
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Respectfully submitted, **AUG 20 2007**

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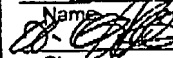
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